



General Assembly

Substitute Bill No. 751

January Session, 2007

* SB00751PD 050707 *

**AN ACT CONCERNING THE ESTABLISHMENT OF A SENIOR CITIZEN
VOLUNTEER SERVICES TAX CREDIT PROGRAM.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2007, and applicable to assessment*
2 *years commencing on or after October 1, 2007*) Any municipality may,
3 upon approval by its legislative body, abate the property taxes due for
4 any tax year or the interest on delinquent taxes from a tax payer who
5 has provided volunteer services on behalf of a municipality and who is
6 sixty years of age or older. Such abatement shall be the product of the
7 number of hours that such taxpayer volunteered multiplied by ten
8 dollars for each hour of volunteer service. Any such abatement shall be
9 redetermined on an annual basis utilizing volunteer service hours
10 provided during the course of the assessment year. The legislative
11 body may establish the maximum amount of taxes that may be abated.
12 A property tax abatement granted to any taxpayer in accordance with
13 the provisions of this section shall be excluded from any calculation of
14 income for purposes of determining the eligibility for, or the benefit
15 level of, such tax payer under the provisions of sections 12-81f, 12-81g,
16 12-129b to 12-129d, inclusive, 12-129n, 12-170v, 12-170w and 12-170aa
17 of the general statutes and any property tax abatement provided under
18 this section shall be in addition to any such benefits for which such
19 taxpayer is eligible under sections 12-81f, 12-81g, 12-129b to 12-129d,
20 inclusive, 12-129n, 12-170v, 12-170w and 12-170aa of the general

21 statutes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	New section

Statement of Legislative Commissioners:

The first section of section 1 was rewritten for clarity.

PD *Joint Favorable Subst.*